

INDEPENDENT/REPORTER
AFFIDAVIT OF PUBLICATION

State of Kansas, County of Ellsworth, ss:

I, Linda J. Denning, being first duly sworn, depose and say: That I am publisher of the Ellsworth County Independent/Reporter, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Ellsworth County, Kansas, with a general paid subscription on a yearly basis in Ellsworth County, Kansas, and that said newspaper is not a trade, religious or fraternal publication. Said newspaper is a weekly published at least 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice, and has been admitted at the post office of Ellsworth in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 8th day of August, 2019 with subsequent publications being made on the following dates:

Second Publication _____, 2019

Third Publication _____, 2019

Fourth Publication _____, 2019

Fifth Publication _____, 2019

Subscribed and sworn to before me this 8th day of August, 2019.

Grant Lopez
NOTARY PUBLIC

My commission expires March 22, 2021.

Examined and approved by me this _____ day of _____, 2019.

Clerk of District Court, Ellsworth County, Kansas
Probate Judge, Ellsworth County, Kansas

Printers' Fee: \$160.88

Additional Copies: \$ _____

COPY OF NOTICE

(First published in the Ellsworth County Independent/Reporter, August 9, 2019)

NOTICE OF BUDGET HEARING

The governing body of

City of Ellsworth

will meet on August 19, 2019 at 7:00 p.m. at Wilson City Hall, 2407 Ave E, Wilson, KS 67400 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Wilson City Hall and will be available at the hearing.

Proposed Budget 2020 Expenditures and Amount of Tax: \$1,410,000.00. The maximum limit of the 2020 budget.

Estimated Tax (how it is subject to change depending on the final assumed valuations)

	Price Year Actual for 2018	Actual	Current Year Estimate for 2019	Actual	Proposed Budget Year for 2020	Portion of 2019 Ad Valorem Tax	Portion of 2019 Yr Rec'd
FINED	Expenditures	Tax Rate *	Expenditures	Tax Rate *	Budget Authority for Expenditures	25,000	6,725
General	572,420	60.447	618,143	74.887	620,143	25,000	6,725
Police Services	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Fire	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Public Works	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Public Health	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Water	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Capital Improvement	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Police Department	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Fire Department	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Municipal Public Health	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Public Works	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Special Parks & Recreation	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Special Public Fire	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Division	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Community Development	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Public Health	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Police	22,278	22,278	22,278	22,278	22,278	22,278	22,278
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Public Health	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Police	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Fire	22,278	22,278	22,278	22,278	22,278	22,278	22,278
Public Works	22,278	22,278	22				

To the Clerk of , State of Kansas
We, the undersigned, officers of
City of Wilson

(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and

(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

273,611
NO

Assisted by: _____

Address:

Email:

Attest: THUGAT 2019

County Clerk

Governing Body

CPA Summary



City of Wilson

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 269,498
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 269,498

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	43,759
5b. Personal property 2018	-	55,386
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2019 :	+	884
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		884
11. Total estimated valuation July 1, 2019		3,337,786
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0003
13. Percentage adjustment increase (12 times 3)	+ \$	71
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	4,042
16. Total Percentage Adjustments	\$	4,113

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u> 0 </u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u> 273,611 </u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	4,042
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u> 0 </u>
Total Adjustment for Loss of Assessed Valuation	<u> 4,042 </u>

Exemption from Election Requirement Yes

Schedule of Transfers

[illegible]

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Fire Trucks	5/14/2012	84	3.45	165,134	26,248	26,248	0
Totals					26,248	26,248	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Page No. 8

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	674,574	675,589	378,062
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	0	0	0
General	124,581	128,000	130,000
Street	87,247	115,000	115,000
Fire	18,891	21,000	21,000
Recreation	8,027	18,000	18,000
Cemetery	13,353	15,000	15,000
Parks	13,403	16,000	16,000
Employee Benefits	50,578	59,000	59,000
Grants	9,567	0	0
Public Transportation	4,733	6,600	6,600
Accounting & Auditing	6,900	6,900	6,900
Economic Development	13,657	13,857	13,857
Police	74,045	65,000	65,000
Refuse	91,990	85,000	85,000
Curb/Gutter or sidewalk replacement	0	4,000	4,000
Transfer to Capital Improvement	5,000	18,986	18,986
Transfer to Municipal Equip Replacement	24,000	24,000	24,000
Transfer to Fire Equip Replacement	22,000	22,000	22,000
Reimbursed	4,548	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	572,520	618,343	620,343
Unencumbered Cash Balance Dec 31	102,054	57,246	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	598,757	618,343	620,343
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			620,343
Tax Required			242,281
Delinquent Comp Rate: 3.6%			8,801
Amount of 2019 Ad Valorem Tax			251,082

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.6%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,399	1,227	32
Receipts:			
Ad Valorem Tax	16,975	19,602	xxxxxxxxxxxxxxxx
Delinquent Tax	671	0	
Motor Vehicle Tax	2,590	2,726	2,720
Recreational Vehicle Tax	79	53	78
16/20M Vehicle Tax	29	22	26
Commercial Vehicle Tax	67	71	68
Watercraft Tax		81	103
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(705)		-888
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,706	22,555	2,107
Resources Available:	24,105	23,782	2,139
Expenditures:			
Commodities	6,904	6,000	6,000
Contractual	15,600	16,800	16,800
Personnel	374	950	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,878	23,750	23,800
Unencumbered Cash Balance Dec 31	1,227	32	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	23,900	23,800	23,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,800
		Tax Required	21,661
Delinquent Comp Rate:		3.6%	787
		Amount of 2019 Ad Valorem Tax	22,448

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,924	5,579	4,119
Receipts:			
State of Kansas Gas Tax	20,555	20,540	20,560
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,555	20,540	20,560
Resources Available:	26,479	26,119	24,679
Expenditures:			
Commodities	20,900	22,000	24,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,900	22,000	24,000
Unencumbered Cash Balance Dec 31	5,579	4,119	679
2018/2019/2020 Budget Authority Amount	27,000	22,000	24,000

Adopted Budget

Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,318	27,017	13,517
Receipts:			
Deposits	720	500	500
Meter Fee	15,366	15,500	15,500
Sales	113,808	107,000	107,000
Interest on Idle Funds			
Miscellaneous	1,196	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	131,090	124,500	124,500
Resources Available:	159,408	151,517	138,017
Expenditures:			
Production	28,826	36,500	36,500
Transmission	2,532	4,000	4,000
General	29,461	31,000	31,000
Transfer to Capital Improvement	22,480	21,000	21,000
Transfer to General	15,372	15,000	15,000
Transfer to Water Repair Fund	33,720	30,500	30,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	132,391	138,000	138,000
Unencumbered Cash Balance Dec 31	27,017	13,517	17
2018/2019/2020 Budget Authority Amount	137,000	138,500	138,000

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Repair	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	143,323	153,344	160,098
Receipts:			
Transfer from Water	33,720	30,500	30,500
Interest on Idle Funds	198	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,918	30,650	30,650
Resources Available:	177,241	183,994	190,748
Expenditures:			
Capital Outlay	0	0	150,000
Commodities	0	0	0
KDHE- Water Loan Interest	7,186	6,658	6,111
KDHE- Water Loan Principal	15,944	16,528	17,133
KDHE- Water Loan Service Fee	767	710	652
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,897	23,896	173,896
Unencumbered Cash Balance Dec 31	153,344	160,098	16,852
2018/2019/2020 Budget Authority Amount	223,897	173,896	173,896

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	36,391	68,021	104,176
Receipts:			
Transfer from General	5,000	18,986	18,986
Transfer from Sewer	11,889	13,000	13,000
Transfer from Water	22,480	21,000	21,000
Interest on Idle Funds	188		
Miscellaneous	1,128		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,685	52,986	52,986
Resources Available:	77,076	121,007	157,162
Expenditures:			
Commodities/Contractual	9,055		130,000
USDA Loan Payment- Principal		10,706	11,033
USDA Loan Payment- Interest		6,125	5,798
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,055	16,831	146,831
Unencumbered Cash Balance Dec 31	68,021	104,176	10,331
2018/2019/2020 Budget Authority Amount	140,000	111,831	146,831

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Equip Replacement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	63,402	57,331	57,374
Receipts:			
Transfer from General	22,000	22,000	22,000
Transfer from Spec Rural Fire	4,070	5,000	5,000
Interest on Idle Funds	194		
Miscellaneous	420		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,684	27,000	27,000
Resources Available:	90,086	84,331	84,374
Expenditures:			
Lease payment- interest	1,768	899	0
Lease payment- principal	25,188	26,058	0
Commodities	5,799	0	80,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,755	26,957	80,000
Unencumbered Cash Balance Dec 31	57,331	57,374	4,374
2018/2019/2020 Budget Authority Amount	56,956	86,957	80,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Municipal Equip Replacement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	148,962	175,535	199,535
Receipts:			
Transfer from General	24,000	24,000	24,000
Sales	3,600		
Interest on Idle Funds	82		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,682	24,000	24,000
Resources Available:	176,644	199,535	223,535
Expenditures:			
Commodities	1,109	0	220,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,109	0	220,000
Unencumbered Cash Balance Dec 31	175,535	199,535	3,535
2018/2019/2020 Budget Authority Amount	160,000	180,000	220,000

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Sewer			
Unencumbered Cash Balance Jan 1	27,959	28,092	15,092
Receipts:			
Sales	87,162	84,000	87,000
Interest on Idle Funds			
Miscellaneous	100		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	87,262	84,000	87,000
Resources Available:	115,221	112,092	102,092
Expenditures:			
Commodities	7,673	12,000	12,000
Contractual	7,980	12,000	12,000
Personnel Services	27,325	30,000	30,000
Transfer to Capital Improvement	11,889	13,000	13,000
Transfer to Sewer Reserve	32,262	30,000	32,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	87,129	97,000	99,000
Unencumbered Cash Balance Dec 31	28,092	15,092	3,092
2018/2019/2020 Budget Authority Amount	97,000	97,000	99,000

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Sewer Reserve			
Unencumbered Cash Balance Jan 1	26,452	26,466	24,218
Receipts:			
Transfer from Sewer Fund	32,262	30,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,262	30,000	32,000
Resources Available:	58,714	56,466	56,218
Expenditures:			
KDHE- Sewer Loan Interest	4,821	4,043	3,240
KDHE- Sewer Loan Principal	27,006	27,852	28,725
KDHE- Sewer Loan Service Fee	421	353	283
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,248	32,248	32,248
Unencumbered Cash Balance Dec 31	26,466	24,218	23,970
2018/2019/2020 Budget Authority Amount	32,248	32,248	32,248

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	6,830	9,171	11,782
Receipts:			
State of Kansas	2,341	2,611	2,372
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,341	2,611	2,372
Resources Available:	9,171	11,782	14,154
Expenditures:			
Commodities/Contractual			14,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	14,000
Unencumbered Cash Balance Dec 31	9,171	11,782	154
2018/2019/2020 Budget Authority Amount	9,000	0	14,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Rural Fire	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,655	8,018	14,018
Receipts:			
Township Contracts	23,363	23,000	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,363	23,000	23,000
Resources Available:	25,018	31,018	37,018
Expenditures:			
Commodities	11,267	7,000	7,000
Contractual Services	1,663	5,000	5,000
Transfer to Fire Equip Replacement	4,070	5,000	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,000	17,000	17,000
Unencumbered Cash Balance Dec 31	8,018	14,018	20,018
2018/2019/2020 Budget Authority Amount	17,000	17,000	17,000

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Division	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,802	1,552	1,302
Receipts:			
Diversions			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,802	1,552	1,302
Expenditures:			
Contractual	250	250	250
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	250	250	250
Unencumbered Cash Balance Dec 31	1,552	1,302	1,052
2018/2019/2020 Budget Authority Amount	2,000	250	250

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,638	8,988	9,488
Receipts:			
Cemetery Plot Sales	350	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	350	500	500
Resources Available:	8,988	9,488	9,988
Expenditures:			
Commodities			8,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	8,500
Unencumbered Cash Balance Dec 31	8,988	9,488	1,488
2018/2019/2020 Budget Authority Amount	8,500	8,500	8,500

CPA Summary

City of Wilson

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Preparedness	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,021	1,021	1,021
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,021	1,021	1,021
Expenditures:			
Commodities			1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	1,000
Unencumbered Cash Balance Dec 31	1,021	1,021	21
2018/2019/2020 Budget Authority Amount	1,000	1,000	1,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Community Garden	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,000	1,000	1,000
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,000	1,000	1,000
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	1,000	1,000	1,000
2018/2019/2020 Budget Authority Amount	1,000	0	0

CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Wilson

will meet on August 19, 2019 at 7:00 p.m. at Wilson City Hall 2407 Ave E Wilson, KS 67490 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Wilson City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	572,520	69.447	618,343	74.887	620,343	251,082	75.224
Debt Service							
Library	22,878	5.429	23,750	5.875	23,800	22,448	6.725
Special Highway	20,900		22,000		24,000		
Water	132,391		138,000		138,000		
Water Repair	23,897		23,896		173,896		
Capital Improvement	9,055		16,831		146,831		
Fire Equip Replacement	32,755		26,957		80,000		
Municipal Equip Replaceme	1,109				220,000		
Sewer	87,129		97,000		99,000		
Sewer Reserve	32,248		32,248		32,248		
Special Parks & Recreation					14,000		
Special Rural Fire	17,000		17,000		17,000		
Diversion	250		250		250		
Cemetery Endowment					8,500		
Emergency Preparedness					1,000		
Community Garden							
Travel & Tourism					2,000		
Non-Budgeted Funds-A	47,690						
Non-Budgeted Funds-B	207,647						
Totals	1,207,469	74.876	1,016,275	80.762	1,600,868	273,530	81.949
Less: Transfers	170,793		179,486		181,486		
Net Expenditure	1,036,676		836,789		1,419,382		
Total Tax Levied	244,372		269,498		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	3,263,748		3,336,977		3,337,786		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	0		200,000		200,000		
Revenue Bonds	0		0		0		
Other	439,879		398,314		355,364		
Lease Purchase Principal	76,691		51,805		26,248		
Total	516,570		650,119		581,612		

*Tax rates are expressed in mills

Larry Ptacek
City Official Title: Mayor

City of Wilson

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	251,618	75.385	10,383
Debt Service	21,528	6.450	888
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	273,146	81.834	11,271

2019 July 1 Valuation: 3,337,786

Valuation Factor: 3,337.786

Neighborhood Revitalization Subj to Rebate: 137,739

Neighborhood Revitalization factor: 137.739

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X

$X / 1000 = \text{value of one mill}$

Computation of Example: $\$312,000,000$ (assessed valuation) / 1000 = $\$312,000$ (value of one mill)

In this example, one mill for the municipality will generate $\$312,000$ in taxes.

Input the assessed valuation: $= \underline{\$312,000,000}$

$$\$312,000,000 / 1000 = \$312,000.00$$

Formula:

$\underline{\$312,000,000}$ (assessed valuation) / 1000 = $\underline{\$312,000.00}$ (value of one mill)
--

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$$\$312,000,000 / 1000 = \$312,000.00$$

In the **next step**, we will determine the increase:

$\$50,000$ (increased property tax) / $\$312,000$ (mill value) = .160 increase to the mill rate

Formula:

$\underline{\$312,000,000}$ (asd. val.) / 1000 = $\underline{\$312,000.00}$ (value one mill)
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\$50,000	(property tax)	/	\$312,000.00	(mill value)	=	0.160	(mill rate increase)
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Impact of a Property Tax Increase on a \$100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:

$\$312,000,000 / 1000 = \$312,000$ (example #1)

$\$50,000 / \$312,000 = .160$ mills (example #2)

The **second step** is to determine the residential property assessed value:

$\$100,000 \text{ home} \times .115 = \$11,500$ (assessed value)

The **last step** is to determine the property tax increase:

$\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \1.84

The increase in property tax for a \$100,000 home will be \$1.84

Formula:							
First Step:	(assessed valuation)						
	\$312,000,000	/	1000	=	\$312,000.00	(value of 1 mill)	
Second Step:	(increased prop. tax)		(value of 1 mill)				
	\$50,000	/	\$312,000.00	=	0.160	(increase mill rate)	
Third Step:	(value of the home)						
	\$100,000	x	0.115	=	\$11,500	(assessed value)	
Result:	(assessed value)		(increase mill rate)			(increase tax)	
	\$11,500	x	0.160	/	1000	=	\$1.84

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:							
First Step:	(assessed valuation)						
	\$312,000,000	/	1000	=	\$312,000.00	(value of 1 mill)	
Second Step:	(increased prop. tax)		(value of 1 mill)				
	\$50,000	/	\$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

$$\begin{array}{ccccccc} \text{(desired mill rate)} & & \text{(total assd. valuation)} & & & & \text{(total taxes levied)} \\ \hline 52.869 & \times & \$312,000,000 & / & 1000 & = & \$16,495,128.00 \end{array}$$